



**STATE OF MICHIGAN**

# **MICHIGAN BUSINESS TAXES**

## **Registration Booklet**

Dear New Business Owner:

Congratulations on your decision to do business in Michigan!

As part of the State's continuing effort to make doing business in Michigan easier, we have designed a single registration form for State of Michigan business taxes. Please read all the information and complete everything on the form that applies to your business.

It may be four to six weeks before you receive your tax returns, licenses and other information, depending on the time of year. Please submit your registration form at least six weeks before you plan to start your business so you are assured proper registration before opening your business.

I wish you success in your new business venture.



John Engler  
Governor



# Your Responsibilities Concerning Taxes

## Federal, State and Local Taxes

Employers must register with the Internal Revenue Service (IRS) and the Michigan Department of Treasury for Social Security Tax (federal) and income tax withholding (federal and state). These taxes must be withheld from each employee's wages and paid to the appropriate taxing agency. Some cities also levy a city income tax. Contact the city treasurer's office for information.

Employers must also comply with the Personal Responsibility and Work Opportunity Reconciliation Act of 1996. For complete information, see your Michigan Income Tax Withholding Guide.

## Federal Unemployment Tax (FUTA)

Employers must pay federal unemployment taxes. Unemployment taxes are paid by the employer. Contact the Internal Revenue Service toll-free at **800-829-3676** for more information.

## State Unemployment Tax

Employers must also register with the Michigan Unemployment Agency (UA) and pay unemployment taxes. Unemployment taxes are paid entirely by the employer. Contact the UA Tax Office at 3024 W. Grand Blvd., Detroit, MI 48202; **313-456-2180**, in Michigan **800-638-3994**, out of state **313-456-2301** for more information.

## Worker's Compensation

Most employers are required to provide workers' compensation coverage for their employees. A workers' compensation policy is purchased from a private insurance company. Contact the Workers' Compensation Bureau, Box 30016, Lansing, MI 48909, **517-322-1195** for more information.

## Health and Safety Standards

Employers must comply with health and safety standards under the federal and state Occupational Safety and Health Act (OSHA), and the Right-to-Know laws. Contact the Department of Consumer & Industry Services, Box 30015, Lansing, MI 48909, **517-322-1845** for more information.

## Immigration Law Compliance

Employers must verify the employment eligibility of all employees hired after November 6, 1986. Contact the Immigration and Naturalization Service at **313-568-6042** for information and forms.

## New Businesses

Taxpayers are required to file tax returns on time and with the correct payment when required. You are responsible for the accuracy of your returns, no matter who you hire to prepare them. You must also keep accurate and complete records for determining tax liability properly, as required by law or department rule.

**Selling your business.** When you sell a business that is covered under the MES Act, you must complete the *Business Transferor's Notice to Transferee of Unemployment Tax Liability and Rate* (form UA 1027), and deliver the completed form to the purchaser of the business at least two business days before the transfer of the business. This obligation extends to the seller's real estate broker, other agent or attorney.

**Delinquent taxes** to the Department of Treasury must be paid with this registration. Submit a letter identifying the business name, address, Federal Employer Identification Number (FEIN), type of tax being paid and the period(s) the tax was due. Payment should include tax, penalty and interest owed. **Contact the specific tax division for help calculating penalty and interest.** Telephone numbers are listed on page 5 of this booklet.

**Corporate officers** may be held liable for Treasury tax debts incurred by their corporations.

**Delinquent collections.** Treasury and UA may both file tax liens against any taxpayer's real and personal property and issue a tax warrant or levy to seize and sell the property to pay delinquent taxes.

**Successors** (buyer or acquirer of a business). If you buy either an existing or discontinued business or its stock of goods, you can be held liable for tax debts incurred by the previous owner. You must withhold sufficient purchase money to cover these tax debts until the previous owner produces a receipt showing the taxes have been paid or a certificate stating that no taxes are due. This certificate may be obtained through the Department of Treasury, Collection Division, tax clearance. Upon the owner's written waiver of confidentiality, Treasury will release a business' known tax liability for purposes of establishing an escrow account.

For unemployment tax purposes, successors may also be held liable for tax debts incurred by the previous owner. In addition, the tax rate of the previous owner may be transferred to the successor. Clearance statements may be obtained through the Unemployment Agency's Tax Office.

### Important Information Regarding Your Use Tax on Rental or Leased Property

You may elect to pay use tax on receipts from the rental or lease of the tangible personal property instead of paying the sales or use tax on the full cost of the property at the time it is acquired.

If you elect to pay use tax on receipts from the rental or lease, you must first obtain a use tax registration before you acquire the property.

For additional information, contact the Michigan Department of Treasury at **517-373-3190**.

# Helpful Information for Starting a New Business

By reading and completing this *Michigan Business Taxes Registration Booklet*, you can be registered for all of the following business taxes and licenses:

- sales tax (includes license)
- use tax
- income tax withholding
- single business tax
- unemployment tax

Your unemployment taxes are paid to the UA. All other taxes are paid to the Michigan Department of Treasury.

If you need motor fuel license, call **517-373-3180**. If you need a tobacco products license, call **517-241-8180**. The following are some suggestions of other places to contact for further help.

## Determine Your Business's Legal Structure

Contact an attorney, accountant or other business professional to determine the appropriate structure for your business. You may wish to contact the Michigan Economic Development Corporation at **517-373-9808** for more information about starting a business.

## Register Your Business Name

Depending on the legal structure chosen, the business name may be registered with the local county clerk's office or the State of Michigan. Sole-proprietorships and Co-partnerships contact the county clerk's office. Corporations, Limited Partnerships and Limited Liability Companies, contact the Corporation, Securities and Land Development Bureau, Michigan Department of Consumer and Industry Services at **900-555-0031** or **517-241-6470**.

## Obtain a Federal Employer Identification Number (FEIN)

This number is issued by the Internal Revenue Service (IRS) and is required if you will have employees. It is also mandatory on your UA registration. If you don't have a number yet, contact the IRS at **800-829-3676** and ask for form SS4. When you have completed the form, you may call **859-292-5467** and provide the information from the form to the agent. The agent will assign your FEIN while you are on the telephone. To complete your FEIN registration, mail the form to the address shown on the form or fax it to **859-292-5760**.

## Obtain Special Licenses

Some occupations, professions and business activities require certification or licensing at the state or local level. An abbreviated list of state licensing contacts is provided below.

Department of Agriculture

800-292-3939, Food Service

Department of Consumer & Industry Services

Health Services

517-335-0918

Commercial Services

517-241-6470

Insurance Bureau

517-373-9273

Liquor Control Commission

517-322-1400

Plumbing

517-241-9330

Mechanical

517-241-9325

Electrical

517-241-9320

Boiler

517-241-9334

Elevator

517-241-9337

Health Facilities Licensing & Certification

517-334-8408

You may also contact your local library, chamber of commerce or the nearest Small Business Development Center for information about state licenses. Also check with your county and city clerks for information about local licenses.

# Registration for Michigan Taxes

**It is important that you complete all items on the Registration form. Incomplete information will delay processing. Read all instructions carefully before you begin.**

*This form is provided under P. A. 122 of 1941 and the Michigan Employment Security Act of 1936. Filing is mandatory if you are required to pay business taxes in Michigan.*

## **Complete the Registration form if you:**

- Are starting a new business or reinstating an old business.
- Purchased or acquired an existing business.
- Need to register for any of the Michigan taxes listed below.
- Changed the type of ownership of your business (e.g., from sole proprietorship to partnership, or incorporating a sole proprietorship or partnership).

## **Do not complete the Registration form if you:**

- Make sales at fewer than three events in Michigan. Call 800-FORM-2-ME for a Concessionaire's Sales Tax Return and Payment, Form 2271.
- Wish to apply for an ID number for your bank account. Use your Social Security number for this purpose.

## **Register for sales tax if you:**

- Sell tangible personal property to the end user from a Michigan location (wholesalers do not need to register).

Questions? Call 517-373-3190, then press 14.

## **Register for use tax if you:**

- Lease tangible personal property in Michigan.
- Sell telecommunication services.
- Provide transient hotel or motel room rentals.
- Buy goods for your own use from out-of-state unlicensed vendors.
- Launder or clean textiles under a sole rental or service agreement with a term of at least five days.

Questions? Call 517-373-3190, then press 14.

## **Register for withholding if you:**

- Are an employer withholding federal income tax from employee compensation (see Federal Employer's Tax Guide Circular E).

Questions? Call 517-373-3190, then press 14.

Individual owners and partners may not remit withholding on their wages through their business account number. They must file quarterly income tax estimates. For information about quarterly estimates, call 800-487-7000.

## **Register for single business tax if you:**

- Have apportioned gross receipts plus recapture of capital acquisition deduction greater than the filing requirement. The

filing requirement is \$250,000 in 1995 and beyond. Special circumstances apply for controlled groups effective for tax years ending after June 30, 1994.

Questions? Call 517-373-8030, then press 15.

## **Register for motor fuel tax if you:**

- Operate a terminal or refinery for gasoline, diesel or aviation fuel or import from a foreign country.
- Import, export, acquire or sell, in Michigan, gasoline, diesel or aviation fuel.
- Transport fuel across a Michigan border.
- Sell diesel fuel to an end user.
- Consume untaxed LPG for your own highway vehicles or sell LPG for use on the highway to an end user.
- Are an industrial process reseller or blender of motor fuel products or materials
- Operate a diesel-powered vehicle with three or more axles or with two axles and gross vehicle weight over 26,000 pounds.

## **Register for tobacco products tax if you:**

- Sell cigarettes or other tobacco products for resale.
- Purchase any tobacco products from unlicensed out-of-state sources.

Questions on motor fuel or tobacco products taxes? Call 517-373-3180. If, after reviewing your registration, Treasury determines that you will need to file motor fuel or tobacco products returns, we will send you the necessary applications.

## **Register for UA unemployment tax if you:**

- Have employees performing services in Michigan.
- Plan to have employees working in Michigan.
- Have acquired all or any part of the assets, organization or trade of an existing business having employees in Michigan. (You must also file *UA 518 Schedule B, Successorship Questionnaire*.)

**All employers must also complete the UA 518, *Schedule A, Liability Questionnaire*.**

Questions? In Michigan call **800-638-3994**. Out of state, call **313-456-2301**.

For specific information regarding missing UA payments, reports, penalties, and/or interest due call **313-456-2180**. Note the last three digits of your UA or FEIN number as you will be transferred to the appropriate tax team based on the last three digits of your number.

# Instructions for Completing Form 518, Registration for Michigan Taxes

*Lines not listed are explained on the form.*

**Line 1, Federal Employer Identification Number (FEIN).** The Internal Revenue Service (IRS) issues the FEIN. A sole proprietor with no employees does not need a FEIN to register for Michigan business taxes. A FEIN may be obtained by calling the IRS at 1-800-829-3676 and asking for form SS-4, or by accessing the IRS Web site at: [www.irs.ustreas.gov/forms pubs/forms.html](http://www.irs.ustreas.gov/forms pubs/forms.html) for a copy of the form. The Michigan Department of Treasury will assign a Michigan Number.

**Line 4A, Legal Address.** This must be a street address where your books and records are kept for audit purposes. You must also receive mail there.

**Line 4B, Mailing Address.** This may be a Post Office box, or any other address where you want business tax forms mailed to.

**Line 4C, Physical Address.** Enter the physical address if the actual location of your business is different from the legal address on line 4A.

**Line 5, Type of Business.** Michigan corporations and limited liability companies must provide the Michigan Department of Consumer & Industry Services ID number. For additional information, visit the Consumer & Industry Services Web site at: [www.cis.state.mi.us/bcs/corp](http://www.cis.state.mi.us/bcs/corp).

**Line 6, Taxes.** Check all that apply, giving starting dates and tax estimates. Unemployment applicants also send UA Schedules A and B (when applicable), and Articles of Incorporation or Organization. For Single Business Tax liability issues, contact the Single Business Section, Customer Contact Division, at 517- 373-8030.

**Line 8, Owner Information.** Complete taxpayer information is required. Attach additional pages if needed.

**Line 9, Multiple Locations.** Enter number of Michigan locations. If more than one, attach a list of the business names and addresses.

**Line 10, Seasonal Business.** Complete only if you are only open certain months of the year. If you will be in operation the entire year, you do not need to complete this line.

**Line 11, Fiscal Year.** Enter the month you close your tax books.

**Signatures and Certification.** Sign and date your registration form. Forms submitted without signature will not be processed.

## When You Have Finished

Mail your completed registration and UA schedules to:

Michigan Department of Treasury  
Lansing, MI 48922

Mail your application at least six weeks before you intend to start your business to allow your registration to be processed. Treasury will forward your application to UA.

Forms are also accepted by fax at 517-241-4311. If your business is liable for Sales and/or Use Tax only, you may register your business over the telephone by calling 517-373-0888.

**Treasury will mail your personalized sales, use and withholding taxes returns. UA will issue your unemployment account number.**

## Where to Get Help

If you have questions or need forms, contact the proper agency at the numbers below.

Registration questions:

- Call 517-373-0888, then press 13,
- Fax questions to 517-241-4311.

UA questions:

- In Michigan, call 800-638-3994.
- Out of state, call 313-456-2301,
- Fax questions to 313-456-2130.
- Web site: **[www.MIUA.com](http://www.MIUA.com)**

To obtain Treasury forms:

- Visit our Web site at **[www.michigan.gov/treasury](http://www.michigan.gov/treasury)**
- Call 800-FORM-2-ME

# Registration for Michigan Taxes

2. Complete Company Name or Owner's Full Name (include, if applicable, Corp., Inc., P.C., L.C., L.L.C., L.L.P., etc.)

3. Business Name, Assumed Name or DBA (as registered with the county)

## Legal Address

4A. This address is for all legal contacts. Enter number and street (no P.O. boxes).

Business Telephone

City, State, ZIP

County

## Mailing Address

4B. This address is where all tax forms will be sent unless otherwise instructed.

If this address is for an accountant, bookkeeper or other representative, attach a Power of Attorney.

City, State, ZIP

## Physical Address

4C. This address is the actual location of the business. Enter number and street (cannot be a P.O. box number).

City, State, ZIP

County

5. Type of Business Ownership (check one only)

☐ (1) Individual (Sole Proprietorship)

☐ (4) Michigan Corporation

☐ (6) Trust or Estate (Fiduciary)

☐ (2) Husband/Wife

☐ (1) Subchapter S

☐ (7) Joint Stock Club or Investment Co.

☐ (3) Partnership

☐ (2) Professional

☐ (8) Social Club or Fraternal Org.

☐ (3) Registered Partnership, Agreement Date: \_\_\_\_\_

☐ (9) Other (Explain)

☐ (3) Limited Partnership - Identify all general partners below.

☐ (5) Non-Mich. Corporation

☐ (34) Limited Liability Co. or Partnership

☐ (1) Subchapter S

☐ Domestic (Mich)

Date of Incorporation  
Mo. Day Year

State of Incorporation

Michigan Department of Consumer & Industry Services Identification No.

☐ Professional

☐ Foreign (Non-Mich)

6. Which taxes do you expect to owe?

What date will that liability begin?

How much of each tax do you estimate you will owe each month?

☐ Sales Tax

Mo. Day Year

☐ Up to \$65

☐ Up to \$300

☐ Over \$300

☐ Use Tax

Mo. Day Year

☐ Up to \$65

☐ Up to \$300

☐ Over \$300

☐ Income Tax Withholding

Mo. Day Year

☐ Up to \$65

☐ Up to \$300

☐ Over \$300

How many people will you employ who are subject to Michigan withholding? \_\_\_\_\_

If your withholding taxes are paid by a payroll service, enter the name and address: \_\_\_\_\_

☐ Single Business Tax

Mo. Day Year

☐ UA Unemployment Tax

**Attach Schedules A and B (if successor). Enclose a copy of your Articles of Incorporation or Organization.**

☐ Motor Fuel Tax and/or Tobacco Products Tax - Treasury will review your Registration and send any necessary tax application forms. **Motor Fuel Tax and/or Tobacco Products, please see page 2.**

7. Estimated annual Michigan gross receipts?

**GROSS RECEIPTS** are from (a) sales of inventory items, (b) rental or leases, (c) performance of services, interest, royalties, etc., to the extent they are derived from business activity.

☐ Up to \$250,000

☐ Over \$250,000

Complete all information for each owner, partner, member or corporate officer. Attach a separate list if necessary.

8A. Name (Last, First, Middle, Jr./Sr./III)

Social Security Number

Title

Date of Birth

Residence Address (Number, Street)

Driver License/Michigan Identification

City, State, ZIP

Home Telephone

8B. Name (Last, First, Middle, Jr./Sr./III)

Social Security Number

Title

Date of Birth

Residence Address (Number, Street)

Driver License/Michigan Identification

City, State, ZIP

Home Telephone

**Multiple  
Locations**

**Seasonal  
Business**

**Fiscal  
Year**

9. How many business locations will you operate in Michigan? <b>If more than one, attach a list of names and addresses.</b>	
10. Month Business Opens	Month Business Closes
11. Do you close your tax books on Dec. 31? <input type="checkbox"/> Yes <input type="checkbox"/> No	

12A. Describe your business activity.																																																				
12B. What retail products, if any, do you sell (sold to final consumer)?		12C. What wholesale products, if any, do you sell?																																																		
12D. Do you have employees entering Michigan or representatives acting as your agent in Michigan to solicit orders, describe products or provide service? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																				
13A. What is the reason for this application? <input type="checkbox"/> Started a new business <input type="checkbox"/> Incorporated an existing business <input type="checkbox"/> Purchased an existing business. Complete item 14 below. <input type="checkbox"/> Other (explain):		13B. List any previous account numbers																																																		
14A. If you purchased or acquired a business, what assets did you acquire? Check the boxes that apply and complete <b>UA Schedule B</b> . <input type="checkbox"/> Land <input type="checkbox"/> Building <input type="checkbox"/> Furniture & Fixtures <input type="checkbox"/> Equipment <input type="checkbox"/> Inventory <input type="checkbox"/> Goodwill																																																				
14B. Name of previous owner(s) or corporation		14C. Previous Owner's Account Number (if known)																																																		
14D. Will the previous owner continue to make retail sales or have employees in Mich.? <input type="checkbox"/> Yes <input type="checkbox"/> No		14E. What was your total purchase price?																																																		
15A. Gasoline Stations: Name of Distributor		15B. Brand																																																		
15C. Address of Distributor (No., Street, City, State, ZIP)																																																				
<table border="0"> <tr> <td colspan="2">16. Motor Fuel and Tobacco Tax Information</td> <td>Yes</td> <td>No</td> <td></td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Will you sell gasoline or diesel fuel for exempt purposes?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> <td>Will you sell tobacco products for resale?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Will you sell diesel fuel from bulk storage into highway vehicles?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> <td>Will you operate a tobacco</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Will you operate a terminal or refinery?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> <td>products vending machine?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Do you own a diesel-powered vehicle with 3 or more axles</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> <td>If yes, do you supply tobacco products</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>or 2 axles and gross vehicle wt., over 26,000 lbs.?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> <td>for the machine?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Will you transport fuel across Michigan's borders?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> <td>If no, provide the supplier's name:</td> <td></td> <td></td> </tr> </table>				16. Motor Fuel and Tobacco Tax Information		Yes	No		Yes	No	Will you sell gasoline or diesel fuel for exempt purposes?	<input type="checkbox"/>	<input type="checkbox"/>		Will you sell tobacco products for resale?	<input type="checkbox"/>	<input type="checkbox"/>	Will you sell diesel fuel from bulk storage into highway vehicles?	<input type="checkbox"/>	<input type="checkbox"/>		Will you operate a tobacco	<input type="checkbox"/>	<input type="checkbox"/>	Will you operate a terminal or refinery?	<input type="checkbox"/>	<input type="checkbox"/>		products vending machine?	<input type="checkbox"/>	<input type="checkbox"/>	Do you own a diesel-powered vehicle with 3 or more axles	<input type="checkbox"/>	<input type="checkbox"/>		If yes, do you supply tobacco products	<input type="checkbox"/>	<input type="checkbox"/>	or 2 axles and gross vehicle wt., over 26,000 lbs.?	<input type="checkbox"/>	<input type="checkbox"/>		for the machine?	<input type="checkbox"/>	<input type="checkbox"/>	Will you transport fuel across Michigan's borders?	<input type="checkbox"/>	<input type="checkbox"/>		If no, provide the supplier's name:		
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**SIGNATURE OF OWNERS.** This registration must be signed by the owner(s), two partners, two corporate officers, member(s) of a limited liability company or their authorized representative. Applications without signatures will be returned.

*I declare, under penalty of perjury, that I have examined this registration and its attachments and they are true and complete to the best of my knowledge.*

Type or print name of owner or officer responsible for filing returns and making tax payments.	Title
Signature	Phone Date
Type or print name of second owner; partner; officer or member	Title
Signature	Phone Date
Preparer's name and address if different from above.	Phone Date

If your business is liable for Income Withholding Tax, you must complete and mail this application to: Michigan Department of Treasury, Treasury Building, Lansing, MI 48922. If your business is liable for Sales and/or Use Tax only, you may register your business over the telephone by calling (517) 373-0888.

**Sales Tax Registrants Only -**  
Enclose \$1 License Fee  
**\$ 1.00**



## UA Schedule A - Liability Questionnaire

UA Account Number, if already assigned

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Federal Employer Identification No. (FEIN, required)

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### LIABILITY TO PAY MICHIGAN UNEMPLOYMENT TAXES ONLY OCCURS WHEN AN EMPLOYING UNIT MEETS ANY OF THE FOLLOWING CRITERIA:

- Pays \$1,000 or more in gross wages for covered employment in a calendar year.
- Has one or more employees in 20 different weeks within a calendar year.
- Acquires all or part of an existing Michigan business. **You must complete a *Registration for Michigan Taxes (Form 518)* and UA Schedule B, *Successorship Questionnaire*.**
- Pays at least \$1,000 in cash, not including room and board, for domestic service within a calendar quarter.
- Pays at least \$20,000 in cash, not including room and board, for agricultural service within a calendar quarter, **OR** employs at least 10 agricultural workers in each of 20 different weeks in the current or previous calendar year.
- Elects coverage under the terms of the MES Act.
- Is subject to federal unemployment tax.

When any one of the above criteria is met, or expected to be met within six weeks, you must submit a *Registration for Michigan Taxes (Form 518)* and UA Schedule A, *Liability Questionnaire*. **If you have acquired all or part of an existing Michigan business, you must also file UA Schedule B, *Successorship Questionnaire*.** You must also begin filing *Employer's Quarterly Tax Reports (UA 1020)* and *Wage Detail Reports (UA 1017)*. Unemployment taxes are due and payable beginning with the first calendar quarter in which you had payroll. Report due dates are: Apr. 25, July 25, Oct. 25 and Jan. 25.

On what date did you first or do you expect to employ anyone in Michigan?

MONTH		DAY		YEAR			

Complete only ONE of the seven items below which best describes your business.

### 1. EMPLOYERS OTHER THAN DOMESTIC OR AGRICULTURAL

If you have had a gross payroll of \$1,000 or more within a calendar year, give date it was reached or is expected to be reached.

A. 

MONTH		DAY		YEAR			

If you have had 20 or more calendar weeks in which one or more persons performed services for you within a calendar year, give the date the 20th week was reached. The weeks do not have to be consecutive nor the persons the same.

B. 

MONTH		DAY		YEAR			

### 2. AGRICULTURAL EMPLOYERS

If you have had a total cash payroll of \$20,000 or more for agricultural services performed within a calendar quarter, not including room and board, give the date the \$20,000 was reached or is expected to be reached.

A. 

MONTH		DAY		YEAR			

If you have had at least 10 agricultural workers in each of 20 different weeks in the current or previous calendar year, give the date the 20th week was reached. The weeks do not have to be consecutive nor the persons the same.

B. 

MONTH		DAY		YEAR			

### 3. DOMESTIC (HOUSEHOLD) EMPLOYERS

If you have had a cash payroll of \$1,000 or more, not including room and board, within a calendar quarter, give the date the \$1,000 was reached or is expected to be reached.

MONTH		DAY		YEAR			

**4. NON-PROFIT EMPLOYERS**

NON-PROFIT employers and GOVERNMENTAL entities generally reimburse unemployment insurance benefits paid to former employees on a dollar-for-dollar basis. Non-profit employers must, however, elect reimbursing status or they will be established as contributing employers.

Under the MES Act, non-profit organizations shall finance their unemployment liability by (1) paying unemployment taxes on the taxable wages of their employees (contributing) or (2) electing to reimburse the UA for any unemployment benefits paid to their former employees (reimbursing).

- A.** All **non-profit employers who elect reimbursing status must provide** the UA a copy of the documentation, from the Internal Revenue Service, granting 501(c)(3) status.

☐ If you elect to be a reimbursing employer, check this box and **attach a copy of your 501(c)(3) determination**.

**FAILURE TO CHECK THE BOX ABOVE WILL RESULT IN THE ESTABLISHMENT OF YOUR LIABILITY AS A CONTRIBUTING EMPLOYER.**

**B. Bonding Requirements**

The MES Act, Section 13(a) requires that non-profit employers who elect reimbursing status on or after December 21, 1989, and who have, or expect to have, a gross payroll of more than \$100,000 during any calendar year, are to provide a surety bond, irrevocable letter of credit or other banking device approved by the UA, in an amount to be determined by the UA to secure the employer's obligations under the MES Act. If you reach the \$100,000 figure in a later year, you are obligated to notify the UA, and provide the bond at that time.

Please provide amount (or estimate) of your gross annual payroll: \$ \_\_\_\_\_

**5. GOVERNMENTAL AGENCIES**

If you are a governmental agency, identify the type below: city, township, commission, etc.

**A.** \_\_\_\_\_

- B.** Provide your fiscal year beginning date.

MONTH		DAY	

Under the MES Act, a governmental agency shall finance its unemployment liability by (1) reimbursing the UA for any unemployment benefits paid to their former employees (reimbursing) or (2) electing to pay unemployment taxes on the taxable wages of their employees (contributing).

- C.** ☐ If you elect to be a contributing employer, check this box.

**FAILURE TO CHECK THE BOX ABOVE WILL RESULT IN THE ESTABLISHMENT OF YOUR LIABILITY AS A REIMBURSING EMPLOYER.**

**6. FEDERAL UNEMPLOYMENT TAX ACT (FUTA) SUBJECTIVITY**

If you are subject to FUTA, give date of liability.

MONTH		DAY		YEAR			

**7. ELECTIVE COVERAGE** (For employers who would not otherwise be liable for UA taxes, such as churches.)

☐ If you wish to elect coverage under the MES Act, check this box. Approval is subject to Agency review; some qualifiers apply.

Give your reason for electing coverage on the line above. If you are an individual owner or partnership electing to cover family members, specify their relationship to the owner or partners. You may not elect coverage for your parents or spouse, nor for your child under the age of 18. Individual owners and partners cannot elect coverage for themselves. You may not elect coverage for domestic employment below the statutory requirements stated above. Election of coverage remains in effect for a minimum of two calendar years.

Print Name of Owner/Officer	Title	
Signature of Owner/Officer	Telephone No.	Date

**Attach this schedule to your Form 518, *Registration for Michigan Taxes* and mail it to the Michigan Department of Treasury. If you are a successor employer, please complete UA Schedule B.**

## UA Schedule B - Successorship Questionnaire

**Successorship Reporting Requirement.** If you acquired any part of the Michigan assets, organization, trade or business of another employer by purchase, rental, lease, inheritance, merger, foreclosure, gift (**or any other form of transfer**), you must provide the following information. If you made multiple acquisitions, you must file a separate Schedule B for each acquisition (photocopies of Schedule B are acceptable).

UA Account Number, if already assigned

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Federal Employer Identification Number (FEIN, required)

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### 1. **Former Owner Information.**

<b>A.</b>	Former Owner's Name	<b>B.</b> Former Owner's UA No. or FEIN, if known.
	Corporate Name or DBA	
	Current Street Address (not a P.O. Box)	
	City, State, ZIP	
<b>C.</b> Area Code & Telephone Number		

### 2. **Acquisition Information.**

- A.** Did you acquire all, part or none of the former owner's **assets**? ☐ All ☐ Part  %  ☐ None
- B.** Did you acquire all, part or none of the former owner's **organization** (employee, payroll/personnel) ☐ All ☐ Part ☐ None
- C.** Did you acquire all, part or none of the former owner's Michigan **trade** (customers/accounts)? ☐ All ☐ Part ☐ None
- D.** Did you acquire all, part or none of the former owner's Michigan **business** (products/services)? ☐ All ☐ Part ☐ None
- E.** Was the Michigan business being operated at the time of acquisition? ☐ Yes ☐ No 

month	day	year
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- F.** Are you conducting the Michigan business you acquired? ☐ Yes ☐ No
- G.** Is your Michigan business substantially owned or controlled in any way by the same interests that owned or controlled the former business? ☐ Yes ☐ No
- H.** Did you hold any secured interest in any of the Michigan assets acquired? ☐ Yes ☐ No. If yes, enter the balance owed \$ \_\_\_\_\_.
- I.** What was the reasonable value of the Michigan organization, trade, business or assets acquired? \$ \_\_\_\_\_.

Print Name of Owner/Officer	Title	
Signature of Owner/Officer	Telephone No.	Date

**Attach this schedule to your Form 518, *Registration for Michigan Taxes* and mail it to the Michigan Department of Treasury.**

**Note:** Use item 6 to revoke  
an existing power of attorney.

# Power of Attorney Authorization

This form is issued under the Revenue Act. Filing is voluntary.

Complete this form if you wish to appoint someone to represent you to the State of Michigan on tax, benefit or debt matters. See complete instructions on back.

1. Taxpayer Name and Address (include spouse's name if joint return)	If taxpayer is a business, enter DBA, trade or assumed name.	
	Taxpayer's Social Security No.	FEIN or Treasury Account No.
	Spouse's Social Security No.	Unemployment Agency (UA) Account No.

**2. Power of Attorney Representation.** Your authorized representative may be an organization, firm, or individual. If your representative is not an individual, designate a contact person. Submit a separate form for each representative.

Representative Name and Address	Representative is authorized to receive the following mail:
Telephone Number:	<input type="checkbox"/> All UA benefits forms <input type="checkbox"/> All Treasury forms
	<input type="checkbox"/> All UA tax forms <input type="checkbox"/> All Treasury billings and payment notices
	<input type="checkbox"/> Specific UA or Treasury forms (List in item 4f.)

**3. Authorization Dates.**

- a. ☐ The above-named is authorized to represent me from \_\_\_\_\_ through and including \_\_\_\_\_\*  
(mo/day/yr) (mo/day/yr)
- b. ☐ Effective \_\_\_\_\_ (mo/day/yr), the above-named is authorized to represent me until I notify the Michigan Department of Treasury in writing that this Power of Attorney is revoked.

**4. Type of Authorization.** My representative(s) is authorized to:

- |   |   |
|---|---|
| a. <input type="checkbox"/> receive information and represent me in all Treasury tax matters.                       | d. <input type="checkbox"/> sign UA tax returns and enter into written agreements with UA on my behalf.   |
| b. <input type="checkbox"/> sign Treasury tax returns and enter into written agreements with Treasury on my behalf. | e. <input type="checkbox"/> receive information and represent me in all benefit matters before the UA.  |
| c. <input type="checkbox"/> receive information and represent me in all UA tax matters.                             | f. <input type="checkbox"/> My representative(s) is authorized to receive information and represent me only for the following tax /non-tax matters: |

Type of Tax (Income Tax, UA, Sales Tax, Student Loan, etc.)	Type of Form (MI-1040, UA, etc.) or Assessment No.	Year(s) or Period(s)

**5. Change in Power of Attorney Representation.** This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the Michigan Department of Treasury and the UA for the same tax/non-tax matters and years or periods covered by this power of attorney, except for the following (specify representative's name, complete address including ZIP code and date of authorization, and attach copies of previous powers of attorney and authorizations that are still in effect):

**6. Revoking Previous Authorizations.** I revoke all powers of attorney previously submitted, except those attached, and will represent myself in all tax matters. Attach copies of any Powers of Attorney that will remain in effect concurrent with this new authorization. Initial here and complete item 7.

Check those that apply and initial.
<input type="checkbox"/> UA
<input type="checkbox"/> Treasury

**7. Taxpayer's Signature.** If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney.

Signature	Print/Type Name or Title	Date
Spouse's Signature	Print/Type Name or Title	Date

\*If this matter is not settled by the expiration date, you will have to file a new power of attorney.

# INSTRUCTIONS FOR POWER OF ATTORNEY AUTHORIZATION

Complete and file a *Power of Attorney Authorization* (Form 151) if you wish to appoint an individual or corporation as your representative in tax or debt matters before the State of Michigan. Failure to complete this form will prohibit Treasury or Unemployment Agency (UA) from discussing or releasing your tax return/tax return information with or to another person including your spouse.

## LINE-BY-LINE INSTRUCTIONS

**Line 1:** Enter the taxpayer's name and address. If the taxpayer is a business operating under another name, enter DBA, trade or assumed name. Enter the Social Security number(s), federal employer identification number (FEIN) or other account number, whichever applies. Also enter the UA number if this power of attorney applies to any UA matters. If spouses are designating the same representative(s), enter the spouse's name, address (if different) and Social Security number.

**Line 2:** You must submit a separate form for each representative. If you wish mail to go to your representative, check all boxes that apply.

## EXPIRATION

**Line 3a:** Check this box and complete the dates to authorize representation for a specific time period.

**Line 3b:** Check this box and complete the effective date to authorize representation with no expiration date.

## TYPE OF AUTHORIZATION

Check all boxes that apply. However, if you check either box 4a or 4c, do not check 4f.

**Line 4a:** Check this box if your representative is authorized to receive information and represent you in all tax matters involving the Department of Treasury.

**Line 4b:** Check this box if your representative is authorized to sign tax returns and enter into written agreements (such as payment plans) with the Department of Treasury.

**Line 4c:** Check this box if your representative is authorized to receive information and represent you in all tax matters involving the UA.

**Line 4d:** Check this box if your representative is authorized to sign tax returns and enter into written agreements with the UA.

**Line 4e:** Check this box if your representative is authorized to receive information and represent you on all benefit matters before UA.

**Line 4f:** Check this box if your representative is authorized to receive information and represent you only for specific tax matters. Identify the type of tax, type of return or assessment number and the year or period(s) you are granting authorization for.

**NOTE:** In order to discuss an account with MARCS you must check either box 4a or 4f.

## CHANGE IN REPRESENTATION

**Line 5:** Unless otherwise specified, this *Power of Attorney Authorization* replaces and revokes any previous powers of attorney and tax information authorizations on file with the Michigan Department of Treasury or the UA for the same tax matters identified on this form.

You must identify here any previous authorization(s) that are to remain in effect and attach a copy of the authorization(s) to this form when filed.

## CANCELLATION

**Line 6:** Sign here to revoke all previously filed powers of attorney.

## SIGNATURE

**Line 7:** You, and your spouse, if a joint return, must sign and date the form.

## FILING

Except as noted below, mail this form to the address below. Treasury will forward your form to UA.

Customer Contact Center  
Registration Section  
Michigan Department of Treasury  
Lansing, MI 48922

If the Michigan Accounts Receivable Collection System (MARCS) has requested you file this form, mail your completed form and any attachments to:

MARCS  
P.O. Box 30158  
Lansing, MI 48909-7658

If a district office representative has requested you file this form, mail it to that representative.

If the Treasury Collection Division has requested you file this form, mail it to:

Collection Division  
Michigan Department of Treasury  
P.O. Box 30199  
Lansing, MI 48909

If UA has asked you to file this form, mail it to:

UA Tax Office  
11th Floor, Suite 500  
Cadillac Place  
3024 W. Grand Blvd.  
Detroit, MI 48202

Or fax it to: 313-456-2130